

TRAVEL POLICIES

Travel Reimbursements

Reimbursements will be made only for travel expenses essential to the transaction of official business and all expenses claimed should reflect only those amounts actually expended. Expense vouchers should be fully itemized, including when, where, and why the travel expenses were incurred with expenditures listed by the day the expenses were incurred. Expense vouchers must be submitted at least on a monthly basis to the Administrative Office of the Courts/ Probation. Expense voucher forms are available online at:

<http://www.supremecourt.ne.gov/forms/supreme-court-travel-report.shtml>. If the reimbursement is for an expense related to education, the voucher should be submitted directly to the Judicial Branch Education Director.

Approval for Travel

Before an officer or employee attends a function, conference, or meeting requiring travel, approval should be obtained from the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director. This does not include normal day-to-day travel required for regular job responsibilities or activities required or sponsored by the Administrative Office of the Courts/Probation including Judicial Branch Education. In all cases, prior approval must be obtained if the travel method chosen is not the most economical method of transportation.

Every effort shall be made to submit requests for approval for travel not later than 30 days prior to the event.

Mode of Travel

Air Travel

Air travel shall only be authorized by the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director when it is more economical than surface transportation or will result in a substantial savings of expense or productive time. Reimbursement for commercial air travel will be limited to "coach" fare if such seating is available at the time of ticket purchase. Travel by privately-owned, state-owned, or personally rented airplanes must have the prior approval of the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director. Employees and officers should coordinate with the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director in booking air travel. The submission of a receipt showing booking terms is required for reimbursement.

Personal Automobiles

An employee will be reimbursed for use of a personal vehicle while on work-related business (this does not include commuting miles). When reimbursement is claimed for mileage by personal automobile, the points between which said mileage occurred, the times of arrival and

departure, and the necessity and purpose of such travel should be shown on such claim. The license number, the employee's NIS number (the NIS number is shown on paycheck stub information available online), the owner of the automobile used, and the rate per mile being claimed should also be shown. Total mileage will be reimbursed at the current mileage rate per mile per vehicle regardless of the fact that one or more persons may have been transported in the same vehicle. Funds expended for parking may be claimed in addition to mileage.

If an officer or employee chooses to use his or her personal automobile in lieu of air travel even though air travel is a more economical method of transportation, the officer or employee will be reimbursed only the amount equal to the cost of the airfare. Other expenses such as lodging and meals that may be incurred because of traveling by personal automobile will not be reimbursed.

It is recommended that if a state vehicle is available, it be used in lieu of a personal vehicle when traveling in excess of 50 miles.

State Vehicles

No reimbursement for mileage will be allowed when such mileage accrues while using an automobile owned by the State of Nebraska.

Permanent state vehicle assignment will be considered when a vehicle is required for a period of 30 days or longer, will travel a minimum of 1,000 miles, and will be utilized 17 working days monthly.

Requests for permanently assigned vehicles should be submitted to the Administrative Office of the Courts/Probation at least 20 working days in advance of the required date. Requests should include the date the vehicle is desired; the type of vehicle desired, i.e., compact, intermediate, or regular sedan, et cetera; the estimated monthly mileage; the name of the principal driver; and the office location.

Personal use of any state-owned vehicle is prohibited by statute and is a Class V misdemeanor. See Neb. Rev. Stat. §81-1024 (Reissue 1999).

Whenever a state vehicle is permanently assigned to an officer or employee of the court, additional policies regarding the use of a state vehicle should be requested from the Administrative Office of the Courts/Probation.

Officers and employees are encouraged to carpool for travel to events, and the Administrative Office of the Courts/Probation reserves the right to require carpooling with state vehicles for specified functions.

Commuting

Commuting expenses are defined by the Internal Revenue Service as those expenses incurred in traveling from one's residence to one's place of work and return to residence no

matter how often this occurs during a day. These expenses are considered personal expenses and are not considered reimbursable expenses. When using a state car for commuting, IRS rules require that \$1.50 each way be added to the employee's income reported on a W-2.

Conference/Meeting Expenses

The approval to attend a conference, workshop, or meeting that is not considered a normal job responsibility, or that is not sponsored by the Administrative Office of the Courts/Probation including Judicial Branch Education, shall be obtained from the State Court Administrator, State Probation Administrator or Judicial Branch Education Director prior to the individual's attendance at such function. If funding is being requested for an education event that is not sponsored by Judicial Branch Education, prior approval shall be requested by using the forms prescribed by the Judicial Branch Education Director. The forms are available at: <http://www.supremecourt.ne.gov/jbe/pdf/jbe-request-commitment-of-funds.pdf>.

Only conference/meeting expenses incurred on the days necessary to travel to and from the conference/meeting and those incurred on the actual days of the conference/meeting may be reimbursed. Prior approval from the State Court Administrator, State Probation Administrator, or Judicial Branch Education Director must be obtained for reimbursement of expenses that result from arriving early or result from extending departure. The following includes additional specific limitations in expense reimbursements.

Meals

Only actual amounts paid for meals may be claimed. The Internal Revenue Service requires employees to substantiate the cost of meals under an accountable plan. The Administrative Office of the Courts/Probation requires all officers and employees to keep itemized receipts (not credit card receipts) for meal expenses. Transfer the receipt information to the expense voucher and attach the receipts to the expense voucher to satisfy the IRS requirement for an accountable plan. Unsubstantiated meal expenses will not be reimbursed. Again, the amounts claimed should be actual meal costs. Tips are a reimbursable expense. No reimbursement may be made for alcoholic beverages.

There are time limitations on reimbursements for meals. The time limitations do not include the time taken for the meal. If departure is before 6:30 a.m. or 1½ hours before the officer or employee begins work, whichever is earlier, breakfast may be reimbursed. Noon meals may be reimbursed if departure is at or before 11 a.m. (for overnight travel) or the return time is at or after 2 p.m. (from overnight travel). Noon meals for 1-day travel are not reimbursable. If the return time is after 7 p.m. or 2 hours after the officer's or employee's workday ends, whichever is later, the evening meal may be reimbursed. Meal expenses incurred in the city or town in which the residence or primary work location of such employee or officer is located are not reimbursable. Reimbursement for meal expenses incurred on 1-day travel is taxable income to the officer or employee if the expenses are \$200 or more in any one year--December 1 through November 30. The total amount is taxable income.

Reimbursements for meals will not exceed the U.S. General Services Administration (GSA) limit on meals. Meal allowances include tips. For travel in the State of Nebraska all cities but Omaha have a maximum allowed of \$36, however the reimbursement rate is computed on a per meal basis: breakfast, \$7; lunch, \$11; and dinner, \$18. Omaha's maximum allowed is \$46 per day (breakfast, \$9; lunch, \$13; and dinner, \$24). Guidelines for meal allowances outside the State of Nebraska can be found on the following Web site: www.gsa.gov. Employees or officers will not be reimbursed for any meal that was provided as part of an event or function should they choose to eat elsewhere absent good cause shown.

Lodging

Lodging may be reimbursed if the attendance of a meeting or conference requires an officer or employee to be away from the general area of his or her normal work location for a period substantially longer than an ordinary day's work. The absence must be of such duration that the officer or employee cannot reasonably leave and return to that location before and after each day's work.

Generally, a person must be 50 miles or more from his or her workplace in order to be eligible for lodging reimbursement. Under special circumstances and with prior approval, lodging may be approved for distances less than 50 miles. A written request for such approval should be directed to either the State Court Administrator, State Probation Administrator or if the event is a Judicial Branch Education event, the Judicial Branch Education Director.

Receipts for lodging on motel/hotel letterhead are required for reimbursement (not the charge card receipt). Only actual expenses for lodging are reimbursable, and prior approval is generally required. No movie charges or alcohol charges are allowed. At the time a request is made to attend the conference/meeting, individuals should request that the State Court Administrator, State Probation Administrator, or the Judicial Branch Education Director try to arrange for direct billing.

The state rate for lodging should always be requested. In no event should the federal GSA per person per night rate be exceeded without advance approval. Any deviation from the federal per diem rates (GSA per diem rates: www.gsa.gov/perdiem) must be accompanied by documentation justifying the need for such deviation. If an officer or employee shares a room with an individual other than an officer or employee, only the single rate will be reimbursed. The difference must be paid when checking out. The motel/hotel should note the single rate on the bill. If a room is shared by two or more officers or employees, the name(s) should be noted on the bill.

It is the responsibility of an employee or officer to honor hotel/motel checkout times. If a late checkout results in a charge for that day, payment of that charge will be the responsibility of the officer or employee.

Often for meetings and conferences sponsored by the Supreme Court, lodging expenses will be direct billed. Billing should always be checked before leaving the hotel/motel. If lodging

is direct billed, individuals must pay additional costs, i.e., telephone calls, which may be indicated on the billing. Personal phone calls are not reimbursable.

If lodging is with friends or relatives, there are no reimbursable lodging expenses.

Other Expenses

Registration fees for programs not funded by the Supreme Court are reimbursable if prior approval has been granted. The original receipt or canceled check should be included with the claim.

Parking expenses, tips, tolls, and baggage handling expenses are reimbursable. No receipts are necessary unless the expenses are unusually high.

Other ground travel expense (cab, shuttle bus, intra-city bus, et cetera) is reimbursable. No receipts are necessary unless the expense is unusually high.

Note: If an officer or employee of the Court registers for a conference or workshop and then fails to attend without canceling in adequate time, all expenses (i.e. registration fee, lodging, prescheduled meals, et cetera) will be the responsibility of the officer or employee of the court except under extraordinary circumstances.

Expense Reimbursement Document (Expense Voucher)

Expense vouchers should be submitted at least once a month but may be submitted more often if desired. Expense voucher forms are available online at: <http://www.supremecourt.ne.gov/forms/supreme-court-travel-report.shtml>. All expenses should be listed for conferences separately from other monthly travel expenses. Employees and officers must include their NIS number on the expense voucher. The NIS number is shown on paycheck stub information available online.

Expenses should be itemized so that the nature, purpose, and necessity of each item are apparent. Expense vouchers should include the time and place of departure and the time of return to the headquarter city in each instance. All items claimed for reimbursement for any one trip should be included on the same expense voucher.

One officer or employee may be reimbursed for actual expenses incurred on behalf of another officer or employee, such as when two employees sharing a motel room are billed jointly and one officer or employee pays the bill. The officer or employee to be reimbursed should provide the same detailed information on the expense voucher that would have been required if each officer or employee had been billed individually. In all cases, when one officer or employee is requesting reimbursement for expenses of more than one officer or employee, original receipts should be provided, and the officers or employees' names listed and documents cross-referenced, when applicable. If two officers or employees are billed jointly, but each pays half and each requests reimbursement separately, the documents should be cross-referenced, since one officer or employee usually will not have an original receipt.

Expenses will be paid for officers and employees of the courts and probation only. In cases in which a spouse or other individual accompanies the officer or employee on official business, only the expenses of the officer or employee will be paid. In such cases, lodging and other receipts should indicate the appropriate single person charge.

Original signatures on all expense vouchers are required from both the officer or employee and appropriate supervisor (Division Approval). No stamped signatures will be accepted.

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